

学校编码：10384

分类号_____密级_____

学 号：B200011015

UDC_____

学 位 论 文

会计重要性判断的再认识

叶 清 辉

指导教师姓名：吴水澎 教授

申请学位级别：博 士

专 业 名 称：会 计 学

论文提交日期：2003 年 8 月

论文答辩日期：2003 年 9 月

学位授予单位：厦 门 大 学

学位授予日期：2003 年 月

答辩委员会主席_____

评 阅 人_____

2003 年 8 月

从我国 B 股市场透视会计准则的国际化问题

黄海玉

指导教师：吴水澎教授

厦门大学

声 明

本人声明：本论文是我申请厦门大学会计学博士学位的组成部分。根据厦门大学研究生院颁布的《厦门大学关于博士研究生培养方案的规定》和《厦门大学研究生学位论文规范的通知》的要求，本人在论文撰写过程中，严格遵守学术研究的道德规范和标准。本人感谢导师吴水澎教授及导师组成员和论文答辩委员会委员的指导与帮助。文中错漏之处概由本人负责。

博士学位申请人：叶 清 辉

签 字：

时 间：

Statement

I state that this dissertation is a part of work for my application to doctoral degree of Accounting. Following the guidelines of *Regulation on Ph.D. Candidates of Xiamen University* and *Regulation on Dissertations for Graduates of Xiamen University* stipulated by Graduate School of Xiamen University, I comply with the academic morality and regulations while working on my dissertation. Acknowledgements are given to my supervisor, Professor Shuipeng Wu, and other members of my supervisory team and dissertation defense committee while any error in this dissertation remains on my own responsibility.

Ph.D. Candidate : Chinghui, Yeh

Signature :

Date :

论 文 摘 要

本论文的目的在于针对实务上企业管理当局利用重要性原则影响财务报表公允表达的不当会计行为,以及会计审计人员执行重要性判断的偏差等问题,进行探讨分析,并提出对策。本文的分析方法主要是对重要性概念的本质、特征以及重要性判断的决策过程进行理论分析。

财务报表的使用者需要注册会计师提供独立公正的审计查核,以确信企业所编制的财务报表没有重大的错报或漏报。注册会计师的审计服务并不保证财务报表完全没有错报或漏报,因而,注册会计师都要在审计报告中明确陈述“在所有重大方面公允地反映……(并)合理确信财务报表无重大不实表达”。这项陈述表达了,提供财务报表的管理当局及提供审计服务的注册会计师,对所提供的会计信息只给予合理的保证。所谓“合理保证”,简单地说,就是财务报表的提供及审计服务只保证重大会计事项的正确性及完整性。就此观点,重要性判断对财务报表能否公允表达的影响可见一斑。因而,早在1975年FASB成立之初就曾指出:“若要以精简清晰的形式、既经济又及时地提供财务信息,重要性的概念是极其重要的”。然而,这条划分有限责任的重要性界线应当如何确定,才能同时满足会计信息供需双方的需要,是研究重要性判断时的主要课题。因为划分不当形成的“期望落差”,可能给会计信息提供者带来法律责任。

本文的研究分析认为:

重要性概念的本质是主观模糊的个人感受,而会计重要性概念是以报表使用者主观的感受来定义的。因而,从运用重要性概念的会计审计人员(以下简称会审人员)的角度来看,重要性的概念有主观与客观之分,也有基本概念与派生概念之别。财务会计中财务报表的编制,以及审计中财务报表的查核,都需要运用重要性概念;但财务会计中重要性原则的运用,主要是用于过滤筛选不重要的会计数据,以节约信息生产成本,并增强报表的可理解性;而审计中重要性原则的运用,则是为了辨识重大会计信息,以控制审计风险,并有效率且有效果地完成审计任务。两个领域中的重要性存在着差别。此外,财务会计中重要性原则的运用,同时兼具积极作用及消极作用。在进行重要性判断时,首先应当强调的是兼顾质量因素与数量因素,尤其是以往在实务里长期受忽略的质量因素,更值得特别强调。其次在判断时,应从整体报表的高度做全盘的 analysis 考量。此外,本文还尝试提出了能够充分诠释重要性判断决策过程中质量因素和数量因素交互作用的理论,以及诠释重要性水平期望落差长期存在的理论。

全文共分七章。兹依本文结构依序说明各章主要内容：

第一章“导论”。本章主要论述重要性判断的应用现况和问题，并说明本文的研究动机，接着胪列本文研究的几个主要问题。

第二章“重要性档案的考察”。本章按照时间顺序，先后介绍并评论各权威机构和学者对重要性概念的提法，并以 1973 年 FASB 的成立划分早期与近期的研究文献。早期档案文献是将重要性概念局限在会计工作及编制财务报表时实施的重要性原则，以节约成本及重点报告。在现代会计资料数量暴增，而且又必须在时限内经济有效地提供易懂的财务报表的情况下，会计审计人员就必须更善于运用重要性原则。尤其是，现代风险导向审计工作更是处处都必须仰赖重要性判断。接着，本章回顾中国大陆、美国、及中国台湾等国家和地区的法规或准则对重要性的规范。其中以美国证券交易委员会针对实务中应用重要性原则的种种弊端，于 1999 年发布的 SAB99《重要性》最具重要意义。

第三章“SAB99 对重要性的新看法及其对实务的新挑战”。SAB99 公告中强调下列三点要旨：第一，重要性的判断应当同时考虑数量因素和质量因素，尤其是目前在实务中被长期忽略的质量因素；其次，质量因素与数量因素的交互作用常使小金额项目或看似不重要的项目变成重大项目；第三，企业管理当局有意安排的错漏报，无论金额的大小均应视为重大项目。然而，对上述 SAB99 的规定，大部分的商务律师都认为有矫枉过正的可能，并给会计实务界带来新的挑战 and 压力。接着，本章以美国安然能源公司破产案及国际商业机器公司巧账案两个实际案例说明了 SAB99 的问题所在。同时，配合下列范例的解析来说明质量因素如何影响重要性的判断（1）错漏报项目虽肇因于会计估计但导致净利润由盈变亏；（2）选择性调整不重要的错漏报；（3）分类错误但不影响净利润；（4）“或有损失”的披露及其披露的成本效益。最后，本章介绍及评价了实务上量化重要性水平初步判断数的若干通行方法。重要性概念在财务会计及审计应用中的快速演变，导致了理论研究的落后。因此以下各章将以比较分析、归纳推论的方法来考察重要性概念的本质内涵与概念外延。

第四章“重要性理论的比较分析研究”。本章的讨论以 FASB 及 IASC 对重要性的正式定义为标竿，并将其视为“基本定义或概念”和“原始概念”。这些理论上的定义，是以使用者的观点来定义的。然而，重要性概念的内涵本质是主观性的模糊概念。因而，理论上合乎逻辑的推论，在现实世界里往往受限于当时人类科技能力或心智能力以致于无法做到，从而不得不以程序理性来保证结果理性。结果理性的要求是“不会影响使用者的判断”；而程序合理则是指“不会对

财务报表整体表达造成重大影响”。本章接着探讨下列由重要性基本概念衍生的一些派生概念：重要性水平、重要性原则、审计中的重要性概念、重要性水平与审计风险之间的关系、会审人员主观的重要性水平、使用者观点的客观重要性水平等等，并分析指出派生重要性概念的运用就是重要性水平的修正过程。此外，从重要性概念的外延界定的视角来观察，或能更彻底地认识会计重要性的本质。因此，本章探讨了以下这些相关的概念：重要性原则与成本效益原则、重要性原则与谨慎性原则、重要性与可能性、重要性与相关性、重要性与完整性等。最后，本章进一步探讨了重要性原则的作用。

第五章“各国文化差别对重要性水平评估的影响”。文化结构维度和会计价值观与重要性水平的评估存在着因果关系。影响会计价值观发展的文化结构维度有：个人主义、权力距离、不确定性规避、和阳刚之气。其中，以“不确定性规避”和“个人主义”对会计价值观的影响最大。若以会计价值观的职业主义、统一性、稳健主义、和保密性等因素作为衡量重要性水平评估的坐标，可以描绘出各国会审人员对重要性水平评估的相对位阶。最后，本章考察了世界部分国家和地区会计价值观特征对重要性水平评估的相对高低。

第六章“会计重要性概念诠释的新探索及建议”。本章第一节首先以认识论的观点分析了重要性的影响力是如何形成的以及重要性（影响）程度有哪些组成因素。本文认为：质量因素不等于性质；数量因素也不等于金额。性质应该包括质量因素与相对量；金额就是绝对量；而数量因素则包括金额与相对量。SAB99特别强调在重要性判断时对质量因素的重视。本章尝试提出了《重要性的质度表》与《重要性的质量表》，作为研究质量因素的工具。接着，本章借鉴投资理论的财务报表分析模型，提出了“以经济事项是否影响企业未来现金流量”作为重要性的判定标准。本章还借鉴了经济学的“效用无差异曲线”，提出了“重要性影响程度的无差异曲线”，借以描绘重要性判断时质量因素与数量因素交互作用及相互替代的过程。此外，本章应用“模糊理论”来阐明模拟信息与模糊概念结合所形成的模糊弹性，并借此诠释下述问题的原因：财务报表提供者与使用者间存在着对重要性水平的期望落差，但现行财务报表仍相当能被接受。最后，本章从准则制定、会计教育和证券监管机构三个方面提出了政策建议。

论文的最后一部分总结了各章节研究中得出的主要结论，归纳本文研究的不足之处和有关重要性这一课题的后续研究方向，作为整篇文章的结束语。

关键词：会计 财务报表公允表达 重要性 判断

Abstract

The purpose of this dissertation is, by pinpointing the manipulation of materiality principle by executive managements for affecting the faithful presentation of financial statements and the abuse of materiality judgment by accountants and auditors, to propose an exploratory research effort for better understanding the concept of materiality and the decision-making process of materiality judgment and as well as to suggest some recommendations for actions. This research is lying on the inherent essence and characteristics of materiality concepts and the decision-making process of materiality judgments.

Financial statement users call upon certified public accountants to provide an independent check on whether a company's financial statements are free from of material misstatement. This independent check, or audit, does not guarantee that the financial statements will be free from all misstatements or omissions. Certified public accountants must, therefore, address in his/her audit reports the followings " In our opinion, the financial statements.....present fairly in all material respects... (and) in conformity with general accepted accounting principles ". This expression reveals that the preparers and auditors of the financial statements are obliged for a certain reasonable assurance. The so-called reasonable assurance is simply expressing that the correctness and completeness of the financial statements are limited to material facts only. At this point, the judgment of materiality does significantly affect the presentation of financial statements. So, as early as in 1975 when FASB was founded, FASB clearly interpreted that " if the presentations of financial information are to be prepared economically on a timely basis and presented in a concise intelligible form, the concept of materiality is crucial. " Therefore, how to determine a proper trade-off line of materiality threshold to satisfy both the providers and users of accounting information is a critical subject in this research, because any failure will trigger the " expectation gap ", which may lead to a legal liability on providers of accounting information.

This research documents the following ascertainments:

The essence of materiality concept is a personal and subjective perception. And the materiality concept in accounting is defined, by accounting authorities, in term of financial statements users' personal and subjective perception. Therefore, from the viewpoint of accountants and auditors, who apply the concept of materiality, the concept of materiality is extended and categorized into subjective mode versus objective mode, as well as the basic concept versus extensive concepts. Although both preparing and auditing financial statements need to apply the concepts of materiality,

the purposes of implementing the principle of materiality in financial accounting system differs from the purposes of applying the concepts of materiality in auditing procedures. Because, the former distinguishes immaterial items in accounting data for reducing the producing cost of information as well as enhancing the understandability of financial statements, but the latter put much more attention on scrutinizing information for significant items in order to control audit risks and conduct an efficient and effective audit engagement. Meanwhile, the role of materiality principle implemented in financial accounting system plays both positive and negative function. Talking about the judgment of materiality, both quantitative factors and qualitative factors should be taken into consideration when made the judgment, especially the very qualitative factors that have long been neglected in practice. Also, the judgment should be made with the viewpoint of taking all statements as a whole and through a full analysis with all relevant considerations. Moreover, this dissertation also proposes an explorative approach to illustrate the interaction between qualitative factors and qualitative factors, and a explanation why the expectation gap arising from the difference of materiality perceptions between providers and users should have been last for such a long time.

There are 7 chapters in this dissertation. Herewith, it is going to introduce this dissertation along chapter by chapter:

The 1st chapter is “Introduction”. In this chapter it narrates along time-course the current practices and issues of materiality judgment, and also addresses the motive of this dissertation. The main issues studied in this dissertation are also listed out.

Chapter 2 “Reviewing archives of materiality” introduces and comments some pronouncements and interpretations from accounting authorities and researchers, and also sets a benchmark of year 1973 when FASB was founded for categorizing archives into the early literatures and the current literatures. The concepts of materiality in early literature are confined to the implementation of materiality principle in accounting measurement and preparation of financial statements for purposes of reducing cost and highlighting the important. In light of the explosive increase in accounting data and the time pressure of providing understandable financial statements effectively and economically, accountants and auditors have to rely much more than ever on implementing materiality principle in order to deal with the overmuch workload. Especially, the current audit practice that is programmed by risk-orientation has to be conducted, almost in every audit procedure, through materiality judgment. The remainder of this chapter reviews the relevant regulations and standards of Mainland China, USA, and Taiwan-China. Among these the most regulative is the SAB99 *Materiality*, which pinpoints some abuses in practice and

proposes corrective actions.

Chapter 3 is entitled “The interpretation in SAB99 challenges practitioners on materiality judgment”. The following themes are stressed in this bulletin: First, the judgment of materiality should take into consideration both quantitative factors and qualitative factors. Second, the interaction between qualitative factors and quantitative factors may frequently render an immaterial item with small amount to a significant item. Finally, Those seemingly immaterial misstatements designed by management should be deemed of significant on the ground of the nature in and of themselves regardless of the size or amount. However, most business lawyers, in respect to the above interpretation, comment that it has gone too far and gave accounting practice a tough challenge. Then, for illustrating the issues concerned in SAB99 the case of Enron bankruptcy and the case of IBM’s accounting trick are narrated and commented. In addition, four more examples are discussed to demonstrate how the qualitative factors will affect the judgment of materiality. They are: (1) Misstatements aroused from accounting estimate but changed an income into loss. (2) Selective adjustments were made among immaterial misstatements but not all. (3) Misclassifications were found but did not change net income. (4) What is the cost/benefit effect to publicly disclose “contingent loss”? The remainder of this chapter is to comment some popular approaches of calculating preliminary assessment of materiality in practice and to explain, based on the above discussion regarding the rapid evolution of concepts of materiality applied in financial accounting and auditing, the phenomena of why the research for a clear guidance and a reviewing criteria ex post is lagged behind. Thus, the following chapters are to examine what are the inherent essence and the extensive application of materiality concept.

Chapter 4 is “Comparative analysis among competing theories relating to materiality”. The discussion in this chapter follows along the definitions of materiality by FASB and IASC and deems them as a “basic definition or concept” or a “primary concept”. These theoretical definitions are made in term of users’ perspective, which is hardly possible for conjecture by accountants and auditors. In the real world it is not uncommon that some research conclusions are not feasible in respect to the incapability of the technology and human mentality then, although they are theoretically logical. And thus, there is a way of the second to the best by accepting rational processes instead of rational outcomes. In this study the rational outcomes require “whether the users’ judgment will be affected?” and the rational processes mean “Whether the integrant presentation of the financial statements will be affected?” The coming-up is to explore some extensive concepts of materiality, which derived from the basic concept. They are as follows: materiality level (or

threshold), the principle of materiality, materiality concepts applied in auditing as well as the relationship between materiality level and audit risk, the subjective materiality level of providers' perspective versus the objective materiality level of users' perspective. Moreover, this study also ascertains that the application of these extensive concepts is a process of modifying the level of materiality. Besides, it may be a better approach to cognize the essence of materiality in accounting from the confines of these extensive concepts of materiality. Such as the comparative analysis between materiality principle versus the cost/benefit principle, the comparative analysis between materiality principle versus conservatism principle, the comparative analysis between materiality versus probability, the comparative analysis between materiality versus relevance, and the comparative analysis between materiality versus completeness. Similarly, it may also be helpful to explore the content of materiality concepts through the functionalism of materiality principle.

Chapter 5 is "Whether culture difference among countries will affect the assessment of materiality level". There is a causal relationship between the assessment of materiality level and the content of accounting values. The following four cultural constructs influence the process of producing accounting values. They are individualism, power distance, uncertainty avoidance, and masculinity. Among these, it is individualism and uncertainty avoidance that heavily influence the formation of accounting values. And among those accounting values, the four factors of professionalism, uniformity, conservatism, and secrecy are applied to set a frame for examining the relative positions of materiality levels assessed by accountants /auditors in each country. This research is a preliminary step for a further comparison, on the ground of cultural characteristics, of the assessment of materiality levels among countries/districts in the world.

Chapter 6 is "An exploratory approach to interpret the concepts of materiality". In the first section of this chapter this dissertation illustrates how the influencing power of materiality is forming and what constitute the influencing power. As a result of our analysis, it is ascertain that the " qualitative-factor " is not the " nature " ; nor the " quantitative-factor " is the " amount " . However, the " nature " should include " qualitative-factor " and " relative size in number " because " amount " is an absolute number. And thus, quantitative-factor should include amount (i.e. the absolute number) and relative size in number and the influence power is constituted with " quantitative-factor " and " qualitative-factor " . It is SAB99's purpose to emphasize the effect of qualitative factors in materiality judgment. Both *Table of the magnitude of qualitative factors of materiality* and *Table of the effectiveness of qualitative factors of materiality* are, in this dissertation, an

exploratory tools to research the impacts of qualitative factors. The next is to illustrate an application of the model of financial statements analysis of investment theory. This application is to demonstrate the impacts of the influence of qualitative factors through the analysis and prediction of cash flow. In addition, the model of “utility indifference curve” of Economics is helpful to depict the interaction process between qualitative factors and quantitative factors. Moreover, an illustration of the advantages of flexibility caused by the combination of analogue information and fuzzy concept is made and used to interpret why the financial statements is still quite acceptable although there is a continuing exist of expectation gap of materiality level between users and providers of financial statements. Finally, this dissertation proposes some recommendations respectively to standard setters, security administrator, and accounting academy and also lists out some issues needed further researches.

Keywords: Accounting Faithful presentation of financial statements
Materiality Judgments

目 录

| | |
|----------------------------------|----|
| 第一章 导 论..... | 1 |
| 第一节 问题的提出与研究动机..... | 1 |
| 一、重要性判断的应用——现况及问题..... | 1 |
| 二、研究动机..... | 5 |
| 第二节 研究方法 with 结构安排..... | 6 |
| 一、档案考察研究法..... | 6 |
| 二、理论比较分析研究法..... | 7 |
| 三、探索研究法..... | 7 |
| 第三节 用词辨正与对照..... | 7 |
| 一、用词辨正..... | 7 |
| 二、两岸用词对照..... | 11 |
| 第二章 重要性档案的考察..... | 12 |
| 第一节 主题说明..... | 13 |
| 第二节 重要性的沿革..... | 14 |
| 一、重要性原则的早期提法..... | 14 |
| 二、重要性的近期提法..... | 16 |
| 第三节 法规或准则对重要性的规范..... | 22 |
| 一、中国大陆会计和审计规范中的有关规定..... | 22 |
| 二、美国会计及审计规范中的有关规定..... | 29 |
| 三、台湾地区的会计和审计规范的有关规定..... | 32 |
| 第四节 本章小结..... | 36 |
| 第三章 SAB99 对重要性的新看法及其对实务的新挑战..... | 37 |
| 第一节 SAB99 对重要性的新看法..... | 37 |
| 一、SAB99 对重要性概念解读的新看法..... | 37 |
| 二、对会计实务提出新挑战和压力..... | 40 |
| 第二节 重要性判断的范例解析..... | 40 |
| 一、实务中重要性判断存在颇多问题..... | 41 |
| 二、范例解析..... | 44 |
| 第三节 实务的经验法则法..... | 55 |
| 一、实务上通行的方法..... | 56 |
| 二、实务经验的呼吁——披露重要性水平..... | 59 |
| 第四节 本章小结..... | 61 |
| 第四章 重要性理论的比较分析研究..... | 62 |

| | |
|-------------------------------|-----|
| 第一节 重要性概念内涵与外延的比较分析 | 62 |
| 一、重要性概念的内涵 | 63 |
| 二、重要性概念的外延 | 69 |
| 第二节 重要性原则与其他会计原则的比较分析 | 91 |
| 一、重要性原则与成本效益原则 | 91 |
| 二、重要性原则与谨慎性原则 | 95 |
| 三、重要性原则与重要性原则 | 95 |
| 第三节 重要性概念与其他相关概念的比较分析 | 96 |
| 一、重要性与可能性 | 96 |
| 二、重要性与相关性 | 96 |
| 三、重要性与完整性 | 97 |
| 四、重要性与财务报表精确度或审计精确度 | 97 |
| 五、重要性与简明财务报表 | 98 |
| 六、重要性与信息的质量 | 98 |
| 第四节 重要性原则的作用及其发展趋势 | 99 |
| 一、重要性原则的作用 | 99 |
| 二、信息科技的发展对重要性的影响 | 100 |
| 第五节 本章小结 | 103 |
| 一、决策“亚概念”的转化 | 103 |
| 二、“使用者受影响”程度的解释理论 | 103 |
| 三、基本概念与派生概念之间的招讼缺口 | 103 |
| 四、概念框架的总结 | 105 |
| 第五章 各国文化差别对重要性水平评估的影响 | 107 |
| 第一节 会计发展的社会文化维度与会计价值观 | 107 |
| 一、与会计发展有关的社会文化维度 | 108 |
| 二、会计价值观 | 108 |
| 三、文化维度与会计价值观 | 109 |
| 第二节 根据各国的会计文化特质推论其重要性水平 | 113 |
| 一、社会文化因素对重要性水平的影响 | 113 |
| 二、推论的假设前提 | 115 |
| 三、部分国家及地区文化特征与重要性水平的考察 | 118 |
| 第三节 本章小结 | 120 |
| 第六章 会计重要性概念诠释的新探索及建议 | 121 |
| 第一节 重要性判断的关键：重要程度 | 121 |
| 一、什么是“重要程度” | 121 |
| 二、重要程度的组成因素 | 122 |

| | |
|-----------------------------------|------------|
| 第二节 质量与数量分析模型 | 127 |
| 一、投资理论的财务报表分析模型——质量因素的影响 | 127 |
| 二、无差异曲线分析模型——质量因素与数量因素的综合影响 | 129 |
| 第三节 模糊集合理论对会计重要性的新认识 | 131 |
| 一、模糊理论简介 | 131 |
| 二、模糊理论处理的客体与重要性的基本概念 | 137 |
| 三、应用模糊理论诠释重要性概念 | 138 |
| 第四节 有关会计重要性的几点建议 | 140 |
| 一、准则制定方面的建议 | 140 |
| 二、会计教育方面的建议 | 141 |
| 三、对证券监管机构的建议 | 142 |
| 结 束 语 | 143 |
| 一、本文的主要结论 | 143 |
| 二、本文的不足之处和后续研究方向 | 144 |
| 参考文献 | 145 |
| 后 记 | 150 |

厦门大学博硕士论文摘要库

第一章 导 论

第一节 问题的提出与研究动机

重要性判断是全部会计活动中相当重要的部份，是足以影响财务会计报表公允表达和充分披露的会计活动。企业实施重要性原则成败的关键就在如何判断重要性；注册会计师如果希望以最低的审计成本和最小的审计风险有效完成财务报表审计，在相当程度上也是要靠重要性的判断。

1998年9月28日美国证券交易委员会（Securities Exchange Committee，SEC）前主席Levitt在纽约大学以“数字游戏”为题演讲，严词批评美国各大企业的管理当局使用“裁量应计事项”的方法和选择性使用“重要性原则”等盈余管理伎俩来操弄会计数据，使财务报告不是用来反映真实业绩的信息而是用来反映管理当局如何符合市场分析师预期的传达书。之后经过近一年的研究，在1999年8月12日SEC会计首席会计师Thomas Ray发布了第99号会计人员公告（Staff Accounting Bulletin NO.99,SAB99）¹，对症下药地重申“重要性”的若干有待强调的概念重点，并指出若干实务工作常见的误导与滥用。自SAB99发布后，美国注册会计师协会（American Institute of Certified Public Accountants，AICPA）、五大会计师事务所及投资人关系协会纷纷发表解释性的通告²、解释性专文、赞成论文及反对论文等。这些热烈回响与美国近年来的财务丑闻或多或少有关，其中也与注册会计师不能坚持独立、严格执行重要性判断有相当的关系。中国大陆自深圳及上海证券市场建立以来，企业管理当局隐瞒重大事项及注册会计师滥用审计重要性判断的事件也发生多起³。我们应认识到且不讳言地指出，美国的一般公认会计原则、审计准则和证券法规目前都比中国大陆的完备，尚且发生如此严重的误用及滥用重要性原则的现象。因此，随着中国大陆证券市场的成长扩大，在可预见的未来，如果不严格和科学地加以管理，中国大陆误用及滥用重要性原则的弊端也会日趋严重。

一、重要性判断的应用——现况及问题

重要性判断广泛地应用在会计的各个领域之中，除了财务会计系统的重要性原则的应用和审计程序的普遍应用，尚包括测试注册会计师独立性时对间接利益的重要性

¹ SEC Staff Accounting Bulletin:No.99 -- Materiality , www.sec.gov/interp/account/sab99.htm.

² Ray, Thomas , SEC Issues SAB on Materiality , Oct.1999 - Article#1 , www.aicpa.org/members/div/auditstd/opinion/oct99_1.htm

³ 吴水澎主编，2000，《中国会计理论研究》，p394。

Degree papers are in the “[Xiamen University Electronic Theses and Dissertations Database](#)”. Full texts are available in the following ways:

1. If your library is a CALIS member libraries, please log on <http://etd.calis.edu.cn/> and submit requests online, or consult the interlibrary loan department in your library.
2. For users of non-CALIS member libraries, please mail to etd@xmu.edu.cn for delivery details.

厦门大学博硕士论文摘要库